
By: Senator Collins

Introduced and read first time: January 31, 1997

Assigned to: Judicial Proceedings

A BILL ENTITLED

1 AN ACT concerning

2 **Classified Vehicles - Limousines - Exemption From Excise Tax**

3 FOR the purpose of creating a separate vehicle classification for limousines; providing for
4 registration of limousines with the Motor Vehicle Administration; providing for the
5 issuance of special limousine vehicle registration plates by the Administration;
6 subjecting limousines to a certain surcharge for registration; exempting limousines
7 from a certain excise tax; providing for the effective dates of this Act; and generally
8 relating to creating a separate vehicle classification for limousines.

9 BY adding to

10 Article - Transportation
11 Section 11-129.1, 13-810(a)(23), and 13-939
12 Annotated Code of Maryland
13 (1992 Replacement Volume and 1996 Supplement)

14 BY repealing and reenacting, with amendments,

15 Article - Transportation
16 Section 13-616(f)(1), 13-810(a)(21) and (22), and 13-954
17 Annotated Code of Maryland
18 (1992 Replacement Volume and 1996 Supplement)

19 BY repealing and reenacting, with amendments,

20 Article - Transportation
21 Section 13-810(a)(20) and (21)
22 Annotated Code of Maryland
23 (1992 Replacement Volume and 1996 Supplement)
24 (As enacted by Chapter 304 of the Acts of the General Assembly of 1996)

25 BY adding to

26 Article - Transportation
27 Section 13-810(a)(22)
28 Annotated Code of Maryland
29 (1992 Replacement Volume and 1996 Supplement)
30 (As enacted by Chapter 304 of the Acts of the General Assembly of 1996)

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1 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
2 MARYLAND, That the Laws of Maryland read as follows:

3 **Article - Transportation**

4 11-129.1.

5 (A) "LIMOUSINE" MEANS A VEHICLE THAT:

6 (1) HAS BEEN MODIFIED OR STRETCHED FOR TRANSPORTATION OF
7 PASSENGERS; AND

8 (2) IS EQUIPPED WITH AMENITIES NOT NORMALLY PROVIDED IN
9 PASSENGER CARS, INCLUDING A CUSTOM INTERIOR, TELEVISION, VIDEO CASSETTE
10 RECORDER, MUSICAL SOUND SYSTEM, TELEPHONE, ICE STORAGE AREA,
11 ADDITIONAL INTERIOR LIGHTING, AND DRIVER-PASSENGER COMMUNICATION
12 SUCH AS AN INTERCOM OR POWER-OPERATED DRIVER PARTITION.

13 (B) "LIMOUSINE" INCLUDES:

14 (1) A LUXURY SEDAN WITH A MANUFACTURER'S SUGGESTED RETAIL
15 PRICE OF \$25,000 OR MORE THAT IS NOT MORE THAN 10 YEARS OLD;

16 (2) A HISTORIC MOTOR VEHICLE, AS DEFINED IN § 13-936 OF THIS
17 ARTICLE; AND

18 (3) ANY MINIBUS OR MINICOACH THAT HAS THE TYPE OF AMENITIES
19 NORMALLY FOUND IN A LIMOUSINE.

20 13-616.

21 (f) (1) In this subsection "special types of vehicles" means:

22 (i) Emergency vehicles defined under § 11-118 of this article;

23 (ii) Service vehicles defined under § 22-201 of this article;

24 (iii) Class B (for hire) vehicles;

25 (iv) Class C (funeral and ambulance) vehicles;

26 (v) Class H (school) vehicles;

27 (vi) Class I (charter bus) vehicles;

28 (vii) Class J (vanpool) vehicles;

29 (viii) Class P (passenger bus) vehicles; [and]

30 (IX) CLASS Q (LIMOUSINE) VEHICLES; AND

31 [(ix)] (X) State or local government vehicles.

32 13-939.

33 (A) WHEN REGISTERED WITH THE ADMINISTRATION, EVERY LIMOUSINE
34 OPERATED FOR HIRE IS A CLASS Q (LIMOUSINE) VEHICLE.

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1 (B) FOR EACH CLASS Q (LIMOUSINE) VEHICLE, THE ANNUAL REGISTRATION
2 FEE IS \$100.

3 (C) ON REGISTRATION OF A VEHICLE UNDER THIS SECTION, THE
4 ADMINISTRATION SHALL ISSUE SPECIAL LIMOUSINE VEHICLE REGISTRATION
5 PLATES OF THE SIZE AND DESIGN THAT THE ADMINISTRATION DETERMINES.
6 13-954.

7 (a) In this section, "Motor vehicle" means a:

- 8 (1) Class A (passenger) vehicle;
- 9 (2) Class B (for hire) vehicle;
- 10 (3) Class C (funeral and ambulance) vehicle;
- 11 (4) Class D (motorcycle) vehicle;
- 12 (5) Class E (truck) vehicle;
- 13 (6) Class F (tractor) vehicle;
- 14 (7) Class H (school) vehicle;
- 15 (8) Class J (vanpool) vehicle;
- 16 (9) Class M (multipurpose) vehicle;
- 17 (10) Class P (passenger bus) vehicle; [or]
- 18 (11) CLASS Q (LIMOUSINE) VEHICLE; OR
- 19 [(11)] (12) Vehicle within any other class designated by the Administrator.

20 (b) In addition to the registration fee otherwise required by this title, the owner of
21 any motor vehicle registered under this title shall pay a surcharge of \$8 per year for each
22 motor vehicle registered.

23 SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland
24 read as follows:

25 **Article - Transportation**

26 13-810.

27 (a) On issuance in this State of an original or subsequent certificate of title for a
28 vehicle, the vehicle is exempt from the excise tax imposed by this part, if it is:

29 (21) A Class M motor home or Class G travel trailer that is transferred or
30 retitled in the dealership's name under § 15-305(d)(2) of this article; [or]

31 (22) A special purpose vehicle owned by a coal company if the vehicle is used:

32 (i) For transportation of workers, coal, or equipment used in the coal
33 production process; and

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1 (ii) Exclusively in or on coal mining property; OR

2 (23) REGISTERED UNDER § 13-939 OF THIS TITLE.

3 SECTION 3. AND BE IT FURTHER ENACTED, That the Laws of Maryland
4 read as follows:

5 **Article - Transportation**

6 13-810.

7 (a) On issuance in this State of an original or subsequent certificate of title for a
8 vehicle, the vehicle is exempt from the excise tax imposed by this part, if it is:

9 (20) A vehicle acquired for resale by a licensed dealer if the dealer
10 reassignment sections contained on the certificate of title are exhausted; [or]

11 (21) A Class M motor home or Class G travel trailer that is transferred or
12 retitled in the dealership's name under § 15-305(d)(2) of this article; OR

13 (22) REGISTERED UNDER § 13-939 OF THIS TITLE.

14 SECTION 4. AND BE IT FURTHER ENACTED, That Section 1 of this Act shall
15 take effect October 1, 1997.

16 SECTION 5. AND BE IT FURTHER ENACTED, That Section 2 of this Act shall
17 take effect October 1, 1997 and shall remain in effect until the expiration of §
18 13-810(a)(22) as enacted by Chapter 304 of the Acts of the General Assembly of 1996.

19 SECTION 6. AND BE IT FURTHER ENACTED, That Section 3 of this Act shall
20 take effect at that time when Section 2 of this Act no longer has any force or effect.